

portation, telephone, parlor car, sleeping car, safe deposit, trust, guarantee and fidelity company incorporated under any general or special law of this State, and doing business therein; a State tax, as a franchise tax, of one per centum is hereby levied annually upon the gross receipts or earnings of all oil or pipe line companies and all title insurance companies incorporated under any general or special law of this State, and doing business therein; and one-half of one per centum upon the annual gross receipts or earnings of all electric light or electric construction gas companies incorporated under any general or special law of this State, and doing business therein; if any such railroad company has part of its road in this State and part thereof in another State or States, such company shall return a statement of its gross receipts over its whole line of road, together with a statement of the whole length of its line in this State; and such company shall pay to the State, at the said rates hereinbefore prescribed, upon such proportion of its said gross earnings as the length of its line in this State bears to the whole length of its line; and similar statements shall be made of such oil or pipe line company, and each sleeping car, parlor car, express, transportation, telephone or telegraph or cable company, so that the proportion of the said gross earnings of said companies, respectively, accruing from their business within this State, may be accurately ascertained; or said ascertainment may be made in any other mode satisfactory to and required by the State Tax Commissioner; the said gross receipts taxes shall be due and payable at the Treasury on or before the first day of July in each year.

Sec. 2. And be further enacted, That the thirty-four following sections be and they are added to said Article eighty-one of the Code of Public General Laws, title "Revenue and Taxes," to be designated as sections 164 to 197, both inclusive.

164. And be it enacted, That to facilitate and expedite the assessment of property in this State under this Act, the several counties of this State, and the city of Baltimore, are hereby divided into the following assessment districts: Allegany county shall be divided into three assessment districts. First district: